

ABSTRACT

According to the present invention, a reproducing head having an MR film is formed on a substrate (step S102) and a recording head is formed (step S103). The MR film is formed by sequentially forming an antiferromagnetic layer, a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer. Subsequently, the end face perpendicular to an extending surface of the MR film is subjected to mechanical polishing to adjust the element height (step S105). The mechanically polished face is subjected to wet etching to remove residues of the mechanical polishing (step S106). Consequently, an electric short circuit in a tunnel barrier layer caused by residues at the time of polishing can be prevented, damage to the tunnel barrier layer and the recording head caused by the etching can be reduced, and a step in the substrate, the reproducing head, and the recording head can be made smaller as compared with the case of dry etching.